



Joint Legislative Audit Committee
Office of the Auditor General



FINANCIAL AUDIT REPORT
COMMISSION ON THE STATUS OF WOMEN
YEAR ENDED JUNE 30, 1979

REPORT TO THE
CALIFORNIA LEGISLATURE

REPORT **F-999.27**

REPORT OF THE
OFFICE OF THE AUDITOR GENERAL
TO THE
JOINT LEGISLATIVE AUDIT COMMITTEE

999.27

FINANCIAL AUDIT REPORT
COMMISSION ON THE STATUS OF WOMEN
YEAR ENDED JUNE 30, 1979

OCTOBER 1980



California Legislature

Joint Legislative Audit Committee

GOVERNMENT CODE SECTION 10500 et al

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S. FLOYD MORI
CHAIRMAN

October 17, 1980

999.27

The Honorable Speaker of the Assembly
The Honorable President pro Tempore of the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's financial audit report of the Commission on the Status of Women, year ended June 30, 1979.

The auditors are Curt Davis, CPA; Romero Zamora; Gus Demas; Geraldine Parks; Teri Yee; Michael Tritz; and Charles Thrasher.

Respectfully submitted,

S. FLOYD MORI
Chairman, Joint Legislative
Audit Committee

Attachment

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INTRODUCTION

In response to a resolution of the Joint Legislative Audit Committee and in compliance with federal Office of Revenue Sharing regulations, we have conducted a financial audit of the Commission on the Status of Women. This audit was conducted under the authority vested in the Auditor General by Section 10527 of the Government Code.

The commission was originally created by Chapter 1378 of 1965: it was continued by Chapter 854 of 1967 and by Chapter 721 of 1969. Chapter 541 of 1971 continued the commission without a termination date, extended its areas of concern, and added action projects and consultative functions to its mandate.

The commission examines all bills introduced into the Legislature which affect women's rights, maintains an information center on current needs of women, and gives consultative assistance to organizations working on local levels to assist women. The commission emphasizes the areas of legislation, education, employment, and counseling.

The programs of the Commission on the Status of Women are supported by intergovernmental revenues and by appropriations from the State's General Fund.


AUDITOR'S OPINION

To the Joint Legislative Audit Committee of the California Legislature:

We have examined the combined balance sheet of the Commission on the Status of Women as of June 30, 1979 and the related statements of revenues, expenditures, and changes in fund balance and operating clearing for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of the Commission on the Status of Women at June 30, 1979 and the results of operations and changes in fund balance and operating clearing for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The column amounts on the accompanying financial statements captioned "Totals - Memorandum Only" for June 30, 1979 are not necessary for a fair presentation of the financial statements but are presented as additional analytical data and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.


WESLEY E. VOSS
Assistant Auditor General

Date: March 3, 1980

Staff: Curt Davis, CPA
Romero Zamora
Gus Demas
Geraldine Parks
Teri Yee
Michael Tritz
Charles Thrasher

COMMISSION ON THE STATUS OF WOMEN

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUP

JUNE 30, 1979

	Governmental Fund Type	Fiduciary Fund Type Expendable Trust	Account Group General Fixed Assets	Totals (Memorandum Only) June 30, 1979
<u>ASSETS</u>	<u>General</u>			
Cash	\$ 1,725	\$7,440	\$ --	\$ 9,165
Accounts receivable	4,507	1,553	--	6,060
Due from other funds	6,332	--	--	6,332
Prepayments to other funds	1,555	--	--	1,555
Expense advances to employees	1,995	--	--	1,995
Equipment	--	--	16,529	16,529
Total Assets	<u>\$16,114</u>	<u>\$8,993</u>	<u>\$16,529</u>	<u>\$41,636</u>
<u>LIABILITIES, ENCUMBRANCES OUTSTANDING, AND FUND EQUITY</u>				
Liabilities:				
Accounts payable	\$20,118	\$ --	\$ --	\$20,118
Due to other funds	--	6,332	--	6,332
Total Liabilities	<u>20,118</u>	<u>6,332</u>	<u>--</u>	<u>26,450</u>
Encumbrances Outstanding	<u>238</u>	<u>--</u>	<u>--</u>	<u>238</u>
Fund Equity:				
Investment in general fixed assets (Note 3)	--	--	16,529	16,529
Fund balance	--	2,661	--	2,661
Operating clearing (Note 5)	<u>(4,242)</u>	<u>--</u>	<u>--</u>	<u>(4,242)</u>
Total Fund Equity	<u>(4,242)</u>	<u>2,661</u>	<u>16,529</u>	<u>14,948</u>
Total Liabilities, Encumbrances Outstanding, and Fund Equity	<u>\$16,114</u>	<u>\$8,993</u>	<u>\$16,529</u>	<u>\$41,636</u>

The notes to the financial statements are an integral part of this statement.

COMMISSION ON THE STATUS OF WOMEN
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE AND OPERATING CLEARING
 GOVERNMENTAL FUND TYPE AND EXPENDABLE TRUST FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1979

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type Expendable Trust</u>	<u>Totals (Memorandum Only) June 30, 1979</u>
Revenues:			
Miscellaneous revenues	\$ 74	\$ --	\$ 74
Other Sources:			
Support appropriations	242,492	--	242,492
Reimbursements	37,380	--	37,380
Receipts from Federal Government	--	18,203	18,203
Miscellaneous adjustments (Note 4)	42	--	42
Total Other Sources	<u>279,914</u>	<u>18,203</u>	<u>298,117</u>
Total Revenues and Other Sources	<u>279,988</u>	<u>18,203</u>	<u>298,191</u>
Expenditures:			
Personal services	184,598	--	184,598
Operating expenses and equipment	97,814	--	97,814
Expenditures of federal receipts	--	20,788	20,788
Total Expenditures	<u>282,412</u>	<u>20,788</u>	<u>303,200</u>
Excess of Revenues and Other Sources over (under) Expenditures	(2,424)	(2,585)	(5,009)
Fund Balance - July 1	--	5,246	5,246
Operating Clearing - July 1	<u>(1,818)</u>	<u>--</u>	<u>(1,818)</u>
Fund Balance - June 30	--	2,661	2,661
Operating Clearing - June 30	<u>\$ (4,242)</u>	<u>\$ --</u>	<u>\$ (4,242)</u>

The notes to the financial statements are an integral part of this statement.

COMMISSION ON THE STATUS OF WOMEN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1979

	<u>Budget as Adjusted</u>	<u>Actual</u>	<u>Variance</u>
Revenues: (Note 2)			
Miscellaneous revenues	\$ --	\$ 74	\$ 74
Other Sources:			
Support appropriations	256,243	242,492	(13,751)
Reimbursements	52,607	37,380	(15,227)
Miscellaneous adjustments (Note 4)	<u> --</u>	<u> 42</u>	<u> 42</u>
Total Other Sources	<u>308,850</u>	<u>279,914</u>	<u>(28,936)</u>
Total Revenues and Other Sources	<u>308,850</u>	<u>279,988</u>	<u>(28,862)</u>
Expenditures: (Note 2)			
Personal services	192,789	184,598	8,191
Operating expenses and equipment	<u>116,061</u>	<u>97,814</u>	<u>18,247</u>
Total Expenditures	<u>308,850</u>	<u>282,412</u>	<u>26,438</u>
Excess of Revenues and Other Sources over (under) Expenditures	<u>\$ --</u>	(2,424)	<u>\$ (2,424)</u>
Operating Clearing - July 1		<u>(1,818)</u>	
Operating Clearing - June 30		<u>\$ (4,242)</u>	

The notes to the financial statements are an integral part of this statement.

COMMISSION ON THE STATUS OF WOMEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1979

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements reflect the financial position and results of operations of the Commission on the Status of Women. The statements have been prepared in conformity with generally accepted accounting principles applicable to state and local governments as prescribed by the American Institute of Certified Public Accountants and by the National Council on Governmental Accounting.

The accompanying financial statements are structured into a Governmental Fund Type, a Fiduciary Fund Type, and an Account Group. The Commission on the Status of Women accounts for only its portion of the Governmental Fund Type. The State Controller maintains the central accounts for all state funds and annually publishes fund statements.

GOVERNMENTAL FUND TYPES

Governmental Fund Types are those through which most governmental functions are financed. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities--except those accounted for in Proprietary Funds--are accounted for through governmental funds. The Governmental Fund Type for the Commission on the Status of Women is the General Fund which includes all financial resources not accounted for in another fund.

The General Fund is maintained on the modified accrual basis of accounting. These are some of its more significant elements:

Income

Throughout the fiscal year all income, except for certain reimbursements which are recorded when billed, is accounted for on a cash basis. At June 30, the accounts are adjusted to accrue all earned but uncollected income.

2. BUDGETED REVENUES AND EXPENDITURES

The amounts shown under "Budget as Adjusted" for revenues and expenditures reflect the Governor's Budget after allowing for adjustments by the Budget Act, interim statutory changes affecting appropriations, and authorized executive budget revisions issued during the year.

3. INVESTMENT IN GENERAL FIXED ASSETS

This account includes an unpaid balance of \$5,951 at June 30, 1979 representing unpaid amounts on installment purchase contracts. This amount is payable over the next 55 months in equal monthly installments of \$126.80 which includes interest at 7.0 percent on the unpaid principal.

4. MISCELLANEOUS ADJUSTMENTS

This account shows the difference between the net amount of revenues, expenditures, abatements, and reimbursements accrued as of the previous June 30 and the actual amount of revenues, expenditures, abatements, and reimbursements related to the prior year but obtained during the current fiscal year.

5. OPERATING CLEARING

This account is the connecting link between the records of the various state agencies and the central fund accounts maintained by the State Controller for the General Fund and other funds not accounted for entirely by one agency. The balance at June 30 represents the net assets and liabilities for which the Commission on the Status of Women is accountable.

OTHER INFORMATION

As an integral part of our examination, we reviewed the accounting procedures and related system of internal accounting control at the commission and at the Department of General Services (which maintains the commission's accounting records) to the extent we considered necessary to properly form an opinion concerning the fairness with which the commission's financial statements present its financial position and results of operations in accordance with generally accepted accounting principles consistently applied.

Our review enabled us to suggest improvements which would result in better operating procedures and controls. A management letter describing the suggested operating improvements was issued to the commission in conjunction with certain recommended adjusting entries necessary to achieve compliance with generally accepted accounting principles.

The commission generally concurs with the suggested operating improvements and adjusting entries.

cc: Members of the Legislature
Office of the Governor
Office of the Lieutenant Governor
Secretary of State
State Controller
State Treasurer
Legislative Analyst
Director of Finance
Assembly Office of Research
Senate Office of Research
Assembly Majority/Minority Consultants
Senate Majority/Minority Consultants
California State Department Heads
Capitol Press Corps